

State of Washington
Office of Financial Management
Management Variance Report for July 1, 2001 through March 31, 2002
(Dollars in Thousands)

	Biennium To Date Estimates	Biennium To Date Actuals	Amount (Over)/Under Estimate	Percent (Over)/Under Estimate	Comments
General Government					
045 Supreme Court					
Other Funds	56	5	51	91.1	OTHER FUNDS: The underexpenditure occurred in the Savings Incentive Account, and is attributable to the "Access to Justice" contract that was encumbered, but not expended as of March 31, 2002. This contract will be expensed by June 30, 2002.
Total All Funds	4,193	4,168	25	0.6	
048 Court of Appeals					
Other Funds	15	7	8	53.3	OTHER FUNDS: The underexpenditure occurred in the Savings Incentive Account and resulted from an accounting error that occurred several months ago. The error has been reversed and corrected. There are tentative plans to expend these dollars. However, if the dollars are not expended, the Office of Financial Management has indicated they will remain in the Savings Incentive Account.
Total All Funds	9,687	9,437	250	2.6	
050 Commission on Judicial Conduct					
General Fund - State for Fiscal Year 2002	733	640	93	12.7	GENERAL FUND - STATE FOR FISCAL YEAR 2002: Spending is less than projected, as the agency brought cases to appropriate closure in an economical fashion. However, two cases scheduled within this fiscal year will deplete the underexpenditure.
Total All Funds	733	640	93	12.7	
Total FTEs	9.5	7.8	1.7	17.9	FTEs: Filling one FTE vacancy has been delayed in compliance with the hiring freeze.
055 Office of Administrator for the Courts					
Other Funds	21,034	14,624	6,410	30.5	Agency did not respond.
Total All Funds	31,837	25,540	6,297	19.8	
056 Office of Public Defense					
General Fund - State for Fiscal Year 2002	438	489	(51)	(11.6)	GENERAL FUND - STATE FOR FISCAL YEAR 2002: The overexpenditure resulted from higher than anticipated expenses in the dependency/termination pilot during the third quarter. It is expected to level out in the fourth quarter.
Total All Funds	4,764	5,012	(248)	(5.2)	

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085 Office of the Secretary of State					
General Fund - State for Fiscal Year 2002	9,224	8,179	1,045	11.3	GENERAL FUND - STATE FOR FISCAL YEAR 2002: The underexpenditure resulted from reduced travel, equipment purchases and delays filling vacancies in anticipation of budget reductions in the 2002 supplemental. The variance will be corrected next quarter when allotment reductions are reflected in the data.
Other Funds	5,600	4,893	707	12.6	OTHER FUNDS: The underexpenditure resulted from reduced travel, equipment purchases and delays filling vacancies in anticipation of budget reductions in the 2002 supplemental. The variance will be corrected next quarter when allotment reductions are reflected in the data.
Total All Funds	14,824	13,072	1,752	11.8	
Total FTEs	177.1	155.7	21.4	12.1	FTEs: Savings in FTE resulted from delays in filling vacancies in anticipation of budget reductions in the 2002 supplemental. Some variance will continue until allotment reductions are reflected in second fiscal year data.
091 Redistricting Commission					
Total FTEs	12.6	7.3	5.3	42.1	FTEs: Staffing estimates were based on last decade's allotments and therefore were inaccurate. With some fluctuation in preparation for cessation-related activities, present FTE actuals are expected for the duration of the Commission. The Commission will cease to exist on July 1, 2002.
099 Commission on Salaries for Elected Officials					
General Fund - State for Fiscal Year 2002	58	50	8	13.8	GENERAL FUND - STATE FOR FISCAL YEAR 2002: The underexpenditure was in other purchased services for upgrades to the agency website which have not yet been completed. Work not yet completed to accommodate the Asian Commission's move back into the office also contributes to the underexpenditure.
Total All Funds	58	50	8	13.8	
Total FTEs	0.2	0.4	(.2)	(100.0)	FTEs: The overage of FTEs resulted from planning activity in preparation for the appointment of 16 commissioners on July 1, 2002.
100 Office of Attorney General					
General Fund - State for Fiscal Year 2002	4,431	5,428	(997)	(22.5)	GENERAL FUND - STATE FOR FISCAL YEAR 2002: The overexpenditure resulted from delayed accounting splits between federal and state. Adjustments were made in April.
Other Funds	60,606	69,914	(9,308)	(15.4)	OTHER FUNDS: Overexpenditures resulted from delayed recording of interagency reimbursements.
Total All Funds	65,037	75,342	(10,305)	(15.8)	

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101 Caseload Forecast Council					
General Fund - State for Fiscal Year 2002	493	423	70	14.2	GENERAL FUND - STATE FOR FISCAL YEAR 2002: The underexpenditure resulted from a vacancy and the delay in purchasing equipment and furnishings for the position.
Total All Funds	493	423	70	14.2	
Total FTEs	7.0	6.2	.8	11.4	FTEs: The underexpenditure results from a vacant position, which was filled in February 2002.
102 Department of Financial Institutions					
Other Funds	9,023	8,017	1,006	11.1	OTHER FUNDS: Underexpenditures were attributable to lower than estimated salary and benefit costs as well as a lag in Attorney General billings. Software and disaster relief development contract fees also contributed to the variance. The Department plans to reduce underexpenditures by filling vacancies during the summer.
Total All Funds	9,023	8,017	1,006	11.1	
103 Community, Trade, and Economic Development					
General Fund - State for Fiscal Year 2002	104,650	112,085	(7,435)	(7.1)	GENERAL FUND - STATE FOR FISCAL YEAR 2002: The overexpenditure resulted from the Local Government Assistance program disbursing funds sooner than anticipated.
Other Funds	98,911	107,034	(8,123)	(8.2)	OTHER FUNDS: The other funds variance resulted from accelerated federal expenditures in the Low-Income Home Energy Assistance Program during the winter months.
Total All Funds	203,561	219,119	(15,558)	(7.6)	
105 Office of Financial Management					
General Fund - State for Fiscal Year 2002	9,734	8,577	1,157	11.9	GENERAL FUND - STATE FOR FISCAL YEAR 2002: Spending on contracts was slower than expected. Staff vacancies and related salary and benefit costs accounted for a share of the underexpenditure. Spending on goods and services were also lower than expected because of the staff vacancies. The variance should decrease in the fourth quarter.
Other Funds	17,997	15,527	2,470	13.7	OTHER FUNDS: Invoices from vendors had not been received for the third quarter thereby decelerating spending. The variance is expected to decrease in the fourth quarter.
Total All Funds	27,731	24,104	3,627	13.1	

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111 Department of Personnel					
Other Funds	12,889	14,249	(1,360)	(10.6)	OTHER FUNDS: The overexpenditures occurred in the Data Processing Revolving Account, a budgeted, non-appropriated fund, and resulted from programming costs for the implementation of the PERS Plan 3 Retirement System. This project was mandated but not funded by the Legislature. The account has sufficient fund balance to cover the overexpenditure and new revenues are expected with the future rate increase.
Total All Funds	12,889	14,249	(1,360)	(10.6)	
116 State Lottery					
Other Funds	289,964	261,314	28,650	9.9	OTHER FUNDS: The underexpenditure resulted from lower than projected lottery and scratch ticket sales. Hence, expenses related to the sale of tickets were not realized.
Total All Funds	289,964	261,314	28,650	9.9	
117 Washington State Gambling Commission					
Other Funds	11,243	9,799	1,444	12.8	OTHER FUNDS: The underexpenditure was caused by program growth being lower than projected. Also, some equipment purchases were rescheduled to a later date.
Total All Funds	11,243	9,799	1,444	12.8	
118 Commission on Hispanic Affairs					
General Fund - State for Fiscal Year 2002	174	152	22	12.6	GENERAL FUND - STATE FOR FISCAL YEAR 2002: The underexpenditure resulted from a staff vacancy and the resignation of the executive director. The positions were filled in January 2002 and April 2002 respectively.
Total All Funds	174	152	22	12.6	
Total FTEs	3.3	2.8	.5	15.2	FTEs: See above explanation.
119 Commission On African-American Affairs					
Total FTEs	3.0	2.6	.4	13.3	FTEs: The underexpenditure resulted from a vacancy. The position was filled in September 2001.
122 Personnel Appeals Board					
Total FTEs	11.0	9.8	1.2	10.9	FTEs: Underutilization of authorized FTEs resulted from the elimination of one staff position. Salary and benefit cost savings were instead allocated to mediation and goods and services expenditures in support of core agency functions. Another .5 FTE remained vacant to accommodate the part-time work schedule of one employee. The underexpenditure will likely continue for the remainder of this biennium.

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126 State Investment Board					
Total FTEs	61.3	54.6	6.7	10.9	FTEs: Savings were realized in seven positions. The agency is recruiting for the positions. Therefore, underexpenditures are not expected to grow.
140 Department of Revenue					
Other Funds	4,222	3,277	945	22.4	OTHER FUNDS: The underexpenditure resulted from a timing difference between allotments and expenditures for Clearinghouse costs in the Unclaimed Property Fund. The timing of these costs vary and are difficult to anticipate. Also, delayed equipment restrictions contributed to a timing difference within the Technology Pool Account.
Total All Funds	58,722	56,446	2,276	3.9	
142 Board of Tax Appeals					
General Fund - State for Fiscal Year 2002	927	817	110	11.9	GENERAL FUND - STATE FOR FISCAL YEAR 2002: Expenditures for renovations to both the Olympia and Seattle offices, technical assistance for the Seattle office's computer setup and a board member's retirement have not yet been made.
Total All Funds	927	817	110	11.9	
147 Office of Minority and Women's Business Enterprises					
Other Funds	997	842	155	15.5	OTHER FUNDS: The underexpenditure was in salaries and benefits because the agency had difficulty finding qualified individuals for most of the Fiscal Year. Some of these savings will help offset additional costs for terminated employees and work on our computer systems.
Total All Funds	997	842	155	15.5	
Total FTEs	20.0	15.7	4.3	21.5	FTEs: The underexpenditure in FTEs resulted from vacant positions. Recently, recruitment efforts have been successful. However, new unforeseen vacancies have been occurring thereby preventing the agency from closing the gap on underexpended FTEs
150 Department of General Administration					
General Fund - State for Fiscal Year 2002	394	326	68	17.3	GENERAL FUND - STATE FOR FISCAL YEAR 2002: The underexpenditure resulted from COLAs being allotted in a single month, buy expended over a 12-month period. At the end of the fiscal year, the difference will net to zero. Also, certain programs have been understaffed, and/or are utilizing seasonal employees. We expect at year- end the variance will be negligible.
Total All Funds	52,791	49,413	3,378	6.4	

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155 Department of Information Services					
Other Funds	80,703	70,512	10,191	12.6	OTHER FUNDS: The underexpenditure resulted from delays in the acquisition of capital equipment, software, and related maintenance because of restrictions placed on equipment purchases. It is projected that these capital acquisitions will occur later in the biennium and the variance will decrease.
Total All Funds	80,703	70,512	10,191	12.6	
160 Office of Insurance Commissioner					
Other Funds	11,507	10,119	1,388	12.1	OTHER FUNDS: The underexpenditure resulted from delays in the recruitment and hiring of professional staff as well as timing differences between allotments and expenditures for the renovation of the Capital 5000 building. The underexpenditure is expected to be temporary.
Total All Funds	11,507	10,119	1,388	12.1	
Total FTEs	181.2	162.4	18.8	10.4	FTEs: See above explanation
165 Board of Accountancy					
Other Funds	706	588	118	16.7	OTHER FUNDS: The underexpenditure resulted from 2.5 vacant positions and a delay in expenditures for advertising and printing cost related to the Public Accountancy Act that became effective July 1, 2001.
Total All Funds	706	588	118	16.7	
Total FTEs	9.7	7.5	2.2	22.7	FTEs: The underexpenditure resulted from vacant positions that have now been filled.
167 Forensic Investigations Council					
Other Funds	10	7	3	30.0	OTHER FUNDS: The underexpenditure resulted from lower than anticipated costs for Goods and Services, and Travel.
Total All Funds	10	7	3	30.0	
185 Horse Racing Commission					
Other Funds	1,615	1,241	374	23.2	OTHER FUNDS: Playfair did not conduct a 2001 race meet.
Total All Funds	1,615	1,241	374	23.2	
Total FTEs	28.3	19.2	9.1	32.2	FTEs: See above explanation.
195 Liquor Control Board					
General Fund - State for Fiscal Year 2002	1,128	904	224	19.9	GENERAL FUND - STATE FOR FISCAL YEAR 2002: Special order vehicles for the Tobacco Tax Program were ordered and encumbered in

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Total All Funds	62,291	58,142	4,149	6.7	January but had not been received as of March. The vehicles were received in April and payment has been made. Also contributing to the underexpenditure was lower than anticipated Attorney General charges.
215 Utilities and Transportation Commission					
Other Funds	12,399	10,551	1,848	14.9	OTHER FUNDS: The underexpenditure resulted from unexpectedly high vacancy rates and unusually long recruitment periods. Also contributing is a lag in purchasing PCs pending policy decisions relating to software upgrades. It is anticipated that all related expenditures will be booked by June 2003.
Total All Funds	12,399	10,551	1,848	14.9	
220 Board for Volunteer Firefighters					
Other Funds	213	183	30	14.1	OTHER FUNDS: The underexpenditure was attributable to lower service costs, the delayed purchase of software upgrades, and delayed billings from other agencies. Expenditures will come in line with allotments as the biennium progresses.
Total All Funds	213	183	30	14.1	
245 Military Department					
General Fund - State for Fiscal Year 2002	9,198	11,042	(1,844)	(20.0)	GENERAL FUND - STATE FOR FISCAL YEAR 2002: The overexpenditure was attributable to fire mobilization costs. OFM administers a fire contingency pool and allocates funding to the Military Department by each fire until the pool is exhausted. For the 01-03 biennium, the fire contingency pool totaled \$3 million. The fire mobilization costs for Fiscal Year 2002 alone are estimated to be in excess of \$7 million. The Military Department requested and received approval for additional funding in the 2002 Supplemental. Allotments for this funding will be processed by April 2002, and thereby eliminate the overexpenditure.
Total All Funds	42,435	42,608	(173)	(0.4)	
476 Growth Management Hearings Office					
Total FTEs	12.0	13.5	(1.5)	(12.5)	FTEs: The overexpenditure was caused by the three boards needing additional, temporary staffing assistance.
550 State Convention and Trade Center					
Other Funds	19,158	16,543	2,615	13.6	OTHER FUNDS: The events of September 11, 2001 caused the cancellation or postponement of events, reduced air travel and affected attendance at events. In addition, the reduction in travel caused

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Total All Funds	19,158	16,543	2,615	13.6	hotel/motel revenue collections to drop below the allotted forecast. In response, WSCTC reduced expenses accordingly. The last two quarters have shown a modest increase in travel and event attendance.
Human Services					
107 Washington State Health Care Authority					
General Fund - State for Fiscal Year 2002	4,979	4,379	600	12.1	GENERAL FUND - STATE FOR FISCAL YEAR 2002: The underexpenditure is attributable to planned underspending in the Basic Health Subsidized program. This was done in anticipation of an increased need for resources in the remainder of calendar year 2002, to sustain an average enrollment of 125,000 and qualify to spend Initiative 773 funds. (See above)
Other Funds	240,435	228,507	11,928	5.0	
Total All Funds	245,414	232,886	12,528	5.1	
190 Board of Industrial Insurance Appeals					
Other Funds	11,604	10,355	1,249	10.8	OTHER FUNDS: Salaries and Benefits were underexpended because of difficulty in hiring Industrial Appeals Judges for a one-year project. Also, staff vacancies have taken longer than anticipated to fill, resulting in an accumulation of salary and benefit dollars. Attendant equipment and furniture purchases were also delayed.
Total All Funds	11,604	10,355	1,249	10.8	
227 Criminal Justice Training Commission					
Other Funds	6,684	8,075	(1,391)	(20.8)	OTHER FUNDS: Official estimates do not include unanticipated receipts totaling \$1,172,000. Unexpected Leadership Division training expenses and budget reductions to the Basic Law Enforcement Academy also contributed to the overexpenditure. The agency is taking steps to ensure that these areas are not overspent by the end of the biennium.
Total All Funds	6,684	8,075	(1,391)	(20.8)	
250 Indeterminate Sentence Review Board					
General Fund - State for Fiscal Year 2002	757	653	104	13.7	GENERAL FUND - STATE FOR FISCAL YEAR 2002: Expenditures have not yet been made for computer upgrades. Also, as caseload increases, expenditures will increase.

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Total All Funds	757	653	104	13.7	
300 Department of Social and Health Services					
General Fund - State for Fiscal Year 2002	2,259,560	2,275,725	(16,165)	(0.7)	GENERAL FUND - STATE FOR FISCAL YEAR 2002: See below for explanations by program.
Other Funds	3,703,184	4,114,032	(410,848)	(11.1)	
Total All Funds	5,962,744	6,389,757	(427,013)	(7.2)	
Total FTEs	18,349.2	18,100.1	249.1	1.4	
300-010 Department of Social and Health Services - Children's Administration					
General Fund - State for Fiscal Year 2002	167,724	164,991	2,733	1.6	OTHER FUNDS: More liberal Title IV-E eligibility has increased expenditures available for federal participation.
Other Funds	137,633	144,051	(6,418)	(4.7)	
Total All Funds	305,357	309,042	(3,685)	(1.2)	
Total FTEs	2,272.2	2,301.0	(28.8)	(1.3)	
300-020 Department of Social and Health Services - Juvenile Rehabilitation					
General Fund - State for Fiscal Year 2002	63,883	62,384	1,499	2.3	Below threshold; no explanation required.
Other Funds	26,135	23,727	2,408	9.2	
Total All Funds	90,018	86,111	3,907	4.3	
Total FTEs	1,280.5	1,277.7	2.8	0.2	
300-030 Department of Social and Health Services - Mental Health					
General Fund - State for Fiscal Year 2002	215,596	213,226	2,370	1.1	Below threshold; no explanation required.
Other Funds	208,455	207,964	491	0.2	
Total All Funds	424,051	421,190	2,861	0.7	
Total FTEs	3,147.5	3,125.4	22.1	0.7	
300-040 Department of Social and Health Services - Developmental Disabilities					
General Fund - State for Fiscal Year 2002	231,177	233,292	(2,115)	(0.9)	Below threshold; no explanation required.
Other Funds	210,012	206,447	3,565	1.7	
Total All Funds	441,189	439,739	1,450	0.3	
Total FTEs	3,471.8	3,482.7	(10.9)	(0.3)	
300-050 Department of Social and Health Services - Long-Term Care					
General Fund - State for Fiscal Year 2002	387,780	373,334	14,446	3.7	GENERAL FUND - STATE FOR FISCAL YEAR 2002: Lower than projected expenditures in both Nursing Home and Community based services have contributed to the underexpenditure. The 2002 Supplemental appropriations for Fiscal Year 2002 are lower than initial

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Other Funds	400,770	388,937	11,833	3.0	appropriations, and will result in the elimination of much of the variance. The underexpenditure results from reduced expenditures in nursing homes caused by a somewhat reduced caseload and lower per capita costs. Higher than anticipated recoveries, lower than anticipated in-home caseload, and lower than estimated caseload and per capita costs in assisted living are all contributing factors.
Total All Funds	788,550	762,271	26,279	3.3	
Total FTEs	1,046.8	1,066.3	(19.5)	(1.9)	
300-060 Department of Social and Health Services - Economic Services Administration					
General Fund - State for Fiscal Year 2002	335,096	340,646	(5,550)	(1.7)	GENERAL FUND - STATE FOR FISCAL YEAR 2002: This overexpenditure will be reduced with the addition of the supplemental budget mandatory caseload allotments.
Other Funds	511,194	535,842	(24,648)	(4.8)	OTHER FUNDS: The large federal variance will be reduced with the addition of supplemental budget allotments and several unanticipated receipts.
Total All Funds	846,290	876,488	(30,198)	(3.6)	
Total FTEs	4,857.6	4,658.8	198.8	4.1	
300-070 Department of Social and Health Services - Alcohol And Substance Abuse					
General Fund - State for Fiscal Year 2002	28,467	27,739	728	2.6	Below threshold; no explanation required.
Other Funds	59,500	58,653	847	1.4	
Total All Funds	87,967	86,392	1,575	1.8	
Total FTEs	104.9	97.9	7.0	6.7	
300-080 Department of Social and Health Services - Medical Assistance					
General Fund - State for Fiscal Year 2002	760,413	796,717	(36,304)	(4.8)	GENERAL FUND - STATE FOR FISCAL YEAR 2002: Caseloads exceeded forecast estimates, pushing expenditures over budgeted amounts. This issue was addressed in the 2002 supplemental budget.
Other Funds	2,087,676	2,499,140	(411,464)	(19.7)	OTHER FUNDS: The current appropriation for ProShare still does not reflect recent expansion of ProShare related transactions.
Total All Funds	2,848,089	3,295,857	(447,768)	(15.7)	
Total FTEs	962.0	926.9	35.1	3.6	FTEs: As of the date of this report, MAA had not hired all the FTEs budgeted for staffing of the Utilization and Cost Containment Initiative as budgeted.
300-100 Department of Social and Health Services - Vocational Rehabilitation					
General Fund - State for Fiscal Year 2002	9,072	5,589	3,483	38.4	GENERAL FUND - STATE FOR FISCAL YEAR 2002: In November 2000, the Division of Vocational Rehabilitation (DVR) began operating under Order of Selection (OOS). Although expenditures have been increasing steadily, they still aren't at the level of pre-OOS. Serving

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					participants from the waiting list, as required by OOS, is proving to be labor intensive as the employment plans for these participants are more difficult to develop and therefore take longer to provide plan services. Clear expectations for staff management of cases released from the waiting list have been established to meet productivity requirements.
Other Funds	31,984	20,065	11,919	37.3	OTHER FUNDS: Caseload has been increasing over the last few months, thereby lowering the underexpenditure. DVR expects to use all state dollars for meeting maintenance of effort requirements and will carry the federal authority forward into Fiscal Year 2003 (as DVR has two years to spend the Basic Support Grant).
Total All Funds	41,056	25,654	15,402	37.5	
Total FTEs	337.0	326.9	10.1	3.0	
300-110 Department of Social and Health Services - Administration/Supporting Services					
General Fund - State for Fiscal Year 2002	23,112	22,307	805	3.5	Below threshold; no explanation required.
Other Funds	19,826	18,174	1,652	8.3	
Total All Funds	42,938	40,481	2,457	5.7	
Total FTEs	703.9	693.2	10.7	1.5	
300-145 Department of Social and Health Services - Payments to Other Agencies					
General Fund - State for Fiscal Year 2002	37,240	35,981	1,259	3.4	OTHER FUNDS: The overexpenditure resulted from the new cost allocation methodology for calculating Attorney General service costs. The overexpenditure will be covered and net to zero once end-of-the-year transfer of expenditures, as authorized by the Legislature, are completed in the accounting system.
Other Funds	9,999	11,033	(1,034)	(10.3)	
Total All Funds	47,239	47,014	225	0.5	
300-150 Department of Social and Health Services - Information System Services					
General Fund - State for Fiscal Year 2002	1	(481)	482	48,200.0	GENERAL FUND - STATE FOR FISCAL YEAR 2002: The program operates on a chargeback basis to the other DSHS programs. Dollar allotments and actuals should zero out at the end of the fiscal year. ISSD has not filled positions or purchased equipment in compliance with expenditure freezes.
Total All Funds	1	(481)	482	48,200.0	
Total FTEs	165.1	143.2	21.9	13.3	
					(See above)
303 Department of Health					
General Fund - State for Fiscal Year 2002	49,094	39,363	9,731	19.8	GENERAL FUND - STATE FOR FISCAL YEAR 2002: Federal funds are being spent prior to spending General Fund-State in the Immunization program. The Governor's 2002 Supplemental Budget request contained a one-time reduction in General Fund-State for Vaccine Funding Savings of \$2,451,000 because of inadequate vaccine

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Other Funds	173,332	178,717	(5,385)	(3.1)	supplies. Funds have been obligated through contracts, but invoices have not been received from contractors in Family Planning/Reproductive Health, Child and Adolescent Health and Children with Special Health Care Needs Programs. OTHER FUNDS: Expenditures from the Emergency Medical System Trauma Care Fund have exceeded our spending plan because of back payments for services provided for trauma care. The Department of Health and Department of Social and Health Services Trauma Fund workgroup has developed and is implementing a plan to reduce expenditures during the remainder of the biennium to stay within the appropriation level.
Total All Funds	222,426	218,080	4,346	2.0	
305 Department of Veterans Affairs					
General Fund - State for Fiscal Year 2002	8,639	10,186	(1,547)	(17.9)	GENERAL FUND - STATE FOR FISCAL YEAR 2002: The new Eastern Washington Veterans' Home opened later than projected. This in-turn delayed collection of estimated federal revenues. Expenditures were charged to General Fund-State in anticipation of the federal revenues later in Fiscal Year 2002. Spending for the duration of Fiscal Year 2002 will be minimized as a means to ensure the appropriation is not overspent at the close of the Fiscal Year. Also, expenses not being appropriately aligned against earned revenue in the Veterans Estate Management Program contributed to the overexpenditure. This too will be corrected in the current quarter.
Other Funds	19,139	15,616	3,523	18.4	OTHER FUNDS: Acquisition, accreditation and implementation of the new Eastern Washington Veterans Home did not proceed as quickly as originally planned. As a result, expenditures and revenues were both lower than projected. The new facility is expected to be operating at capacity by July 2002.
Total All Funds	27,778	25,802	1,976	7.1	
310 Department of Corrections					
General Fund - State for Fiscal Year 2002	389,948	400,571	(10,623)	(2.7)	GENERAL FUND - STATE FOR FISCAL YEAR 2002: The overexpenditure resulted from caseload increases that are not reflected in current allotments. Additional funding has been appropriated in the 2002 Supplemental Budget, but the Department's supplemental allotments have not yet been submitted.
Total All Funds	405,296	414,756	(9,460)	(2.3)	

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325 Sentencing Guidelines Commission					
Total FTEs	12.4	9.8	2.6	21.0	FTEs: Two vacancies exist pending completion of data entry reprogramming.
540 Employment Security Department					
Other Funds	169,333	177,581	(8,248)	(4.9)	OTHER FUNDS: The department has requested and received spending authority for federal unanticipated receipts. Unanticipated receipts are not part of the official allotments.
Total All Funds	169,333	177,581	(8,248)	(4.9)	

Natural Resources

460 Columbia River Gorge Commission

General Fund - State for Fiscal Year 2002	278	225	53	19.1	GENERAL FUND - STATE FOR FISCAL YEAR 2002: The underexpenditure results from lower than anticipated legal costs and a staff vacancy. The vacant position was filled in October of 2001.
Total All Funds	539	494	45	8.3	
Total FTEs	9.8	8.6	1.2	12.2	FTEs: The underexpenditure resulted from a staff vacancy filled in October 2001, and the part time work schedules of two employees.

461 Department of Ecology

General Fund - State for Fiscal Year 2002	35,450	31,005	4,445	12.5	GENERAL FUND - STATE FOR FISCAL YEAR 2002: Because of a change in payment methodology from up front to cost reimbursement, local governments are temporarily spending less watershed planning grant money.
Other Funds	85,781	66,792	18,989	22.1	OTHER FUNDS: Federally funded Air Quality, Toxics Cleanup, and Water Resources projects have been delayed and local governments

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	Biennium To Date Estimates	Biennium To Date Actuals	Amount (Over)/Under Estimate	Percent (Over)/Under Estimate	Comments
Total All Funds	121,231	97,797	23,434	19.3	have been late in completing federally funded Air Quality and non-point Water Quality activities. Funds for drought and state match payments for federal superfund dollars will be required later than anticipated. Also, Attorney General costs were lower than anticipated in Water Resources and there were equipment purchase delays in Environmental Assessment and Spills. Lastly, there have been vacancies in the Water Resources, Toxics Cleanup, Nuclear Waste, and Solid Waste programs.
462 Pollution Liability Insurance Program					
Other Funds	532	818	(286)	(53.8)	OTHER FUNDS: The Oil Heat premium of \$318,000 was paid in January 2002 rather than June 2002, which is when the payment was allotted. The variance will be resolved in June when the allotment catches up to the expenditure.
Total All Funds	532	818	(286)	(53.8)	
465 State Parks and Recreation Commission					
Other Funds	12,052	10,349	1,703	14.1	OTHER FUNDS: Underexpenditures resulted from late billings and payments from contracted vendors in Special Recreation programs, and delays in equipment and goods and services purchases in compliance with spending freezes.
Total All Funds	34,740	33,121	1,619	4.7	
467 Interagency Committee for Outdoor Recreation					
Other Funds	9,329	3,415	5,914	63.4	OTHER FUNDS: The underexpenditure resulted from compliance with the hiring freeze as well as several other vacancies. Also, contract services (and payments) are proceeding slower than anticipated.
Total All Funds	9,690	3,776	5,914	61.0	
Total FTEs	23.2	18.7	4.5	19.4	FTEs: See above explanation.
468 Environmental Hearings Office					
General Fund - State for Fiscal Year 2002	651	572	79	12.1	GENERAL FUND - STATE FOR FISCAL YEAR 2002: The Department of Ecology was provided funds for an Appeals Judge at the Environmental Hearings Office. The position was finally staffed February 2002.
Total All Funds	651	573	78	12.0	
471 State Conservation Commission					

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General Fund - State for Fiscal Year 2002	1,739	1,421	318	18.3	GENERAL FUND – STATE FOR FISCAL YEAR 2002: The underexpenditures were in Grants, Benefits and Client Services. Also, grant reimbursements in the Conservation Reserve Enhancement Program have come in more slowly than anticipated. We do expect this spending will increase.
Other Funds	1,739	1,097	642	36.9	
Total All Funds	3,478	2,518	960	27.6	OTHER FUNDS: The underexpenditures were in Other Services, Purchased Services and Grants, Benefits and Client Services. Also, contractual expenditures and grant reimbursements are taking place at a slower rate than anticipated. We expect this spending to increase as we get further into the contract periods.
Total FTEs	17.5	14.1	3.4	19.4	
FTEs: The underexpenditure resulted from FTE allotments for the Conservation Commission residing in the operating budget, but more than 3.5 FTEs are being expended from the capital budget.					
490 Department of Natural Resources					
General Fund - State for Fiscal Year 2002	26,860	49,240	(22,380)	(83.3)	GENERAL FUND - STATE FOR FISCAL YEAR 2002: The overexpenditure in the fire suppression program resulted from a large number of fires during the summer months. The supplemental budget provided funding to the department for fire suppression costs, which will correct the variance when the allotments are approved.
Other Funds	72,048	62,469	9,579	13.3	
Total All Funds	98,908	111,709	(12,801)	(12.9)	OTHER FUNDS: The underexpenditure resulted from Natural Resource Engineering delays for road maintenance work. Delays in contracts and silvicultural work caused the underexpenditure and will be caught up in later months. Accounting adjustments will be made to transfer charges from management funds to the special appropriations in the fourth quarter. Federal grants associated with fire protection and landowner assistance have not been awarded. Accounting adjustments transferring charges from General Fund - State to the Forest Fire Protection Assessment Account (\$1.0 million) need to be made. The same adjustments will also need to be made in the fourth quarter.
495 Department of Agriculture					
Total FTEs	715.6	642.0	73.6	10.3	FTEs: The underexpenditure resulted from compliance with the slow down in hiring in anticipation of budget reductions. In the upcoming months, seasonal commodity inspectors and employees for the Gypsy Moth and Citrus Longhorned Beetle projects will be hired. The variance will not be ongoing.

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Transportation					
205 Board of Pilotage Commissioners					
Other Funds	111	66	45	40.5	OTHER FUNDS: The underexpenditure was attributable to lower Attorney General and Travel costs. Attorney General costs are coming in much less than estimated and the agency has had minimal travel.
Total All Funds	111	66	45	40.5	
Total FTEs	1.5	1.3	.2	13.3	FTEs: The underspent FTEs resulted from the Board's Commissioners not requesting reimbursement.
228 Traffic Safety Commission					
Other Funds	3,338	4,679	(1,341)	(40.2)	OTHER FUNDS: Actuals included expenditures for unanticipated receipts not in the original estimates
Total All Funds	3,338	4,679	(1,341)	(40.2)	
405 Department of Transportation					
Other Funds	379,155	357,038	22,117	5.8	OTHER FUNDS: Four programs where allotments exceeded actual expenditures by more than \$5 million were the major sources of the Department's underexpenditure. They are: Transportation Equipment Fund (TEF), Transportation Management and Support (TMS), Washington State Ferries (WSF), and Rail Operating (RO). Lower expenditures for equipment were the major reason for TEF's underexpenditure. For TMS, the most notable source being underspent is major information systems development. Primarily because of lower

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					than projected fuel prices, WSF's fuel costs were significantly below initial estimates. For RO, payments to Amtrak for state sponsored passenger rail service were less than allotted. Greater than allotted payments made from the Charges from Other Agencies Program offset a large portion of the underexpenditures in other programs. Finally, billings for the Department's share of FY 2002 self-insurance premiums and tort defense costs greatly exceeded the amounts funded in the initial 2001-03 appropriation for each fiscal year. The Department did receive funding for these payments in the 2002 Supplemental Budget.
Total All Funds	379,155	357,038	22,117	5.8	
Total FTEs	4,656.5	4,357.8	298.7	6.4	
405-D00 Department of Transportation - Highway Management					
Other Funds	18,655	18,688	(33)	(0.2)	Below threshold; no explanation required.
Total All Funds	18,655	18,688	(33)	(0.2)	
Total FTEs	193.9	180.9	13.0	6.7	
405-E00 Department of Transportation - Transportation Equipment Fund					
Other Funds	33,684	22,329	11,355	33.7	OTHER FUNDS: Equipment acquisitions continue to be less than assumed in the initial plan. The program expects that expenditures will be closer to the plan in future months.
Total All Funds	33,684	22,329	11,355	33.7	
Total FTEs	217.6	205.6	12.0	5.5	
405-F00 Department of Transportation - Aviation					
Other Funds	1,880	1,945	(65)	(3.5)	FTEs: This underexpenditure resulted from staffing changes that netted vacant positions. The program is in the process of filling these positions.
Total All Funds	1,880	1,945	(65)	(3.5)	
Total FTEs	11.0	9.8	1.2	10.9	
405-K00 Department of Transportation - Transportation Economic Partner Operating					
Other Funds	452	332	120	26.5	OTHER FUNDS: A vacant position and lower than planned expenditures for goods and services and travel were the major sources of the underexpenditure.
Total All Funds	452	332	120	26.5	
Total FTEs	7.5	5.9	1.6	21.3	
405-M00 Department of Transportation - Highway Maintenance and Operating					
Other Funds	106,857	101,615	5,242	4.9	OTHER FUNDS: Despite being underexpended over \$5 million, the expenditure variance is less than 5% of the allotments through March

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					2002. With biennium-to-biennium variations in seasonal expenditure demands, it is difficult to develop more accurate initial allotments.	
Total All Funds	106,857	101,615	5,242	4.9		
Total FTEs	1,530.9	1,409.0	121.9	8.0		
405-Q00 Department of Transportation - Traffic Operations						
Other Funds	10,857	11,263	(406)	(3.7)	Below threshold; no explanation required.	
Total All Funds	10,857	11,263	(406)	(3.7)		
Total FTEs	189.7	186.2	3.5	1.8		
405-S00 Department of Transportation - Transportation Management & Support						
Other Funds	41,020	35,674	5,346	13.0	OTHER FUNDS: Allotments for Information Systems Development did not reflect the expenditure plan. Project expenditures should be closer to the budget in future months. Also contributing to the underexpenditure are delays in expenditures for goods and services and unfilled positions in the Administration and Support subprogram.	
Total All Funds	41,020	35,674	5,346	13.0		
Total FTEs	524.1	491.3	32.8	6.3		
405-T00 Department of Transportation - Transportation Planning, Data and Research						
Other Funds	12,590	11,419	1,171	9.3	FTEs: Vacant positions were the principal source of this variance. Some of the positions have been filled and FTE usage should increase once the new collision reporting system is fully implemented.	
Total All Funds	12,590	11,419	1,171	9.3		
Total FTEs	190.0	169.6	20.4	10.7		
405-U00 Department of Transportation - Charges From Other Agencies						
Other Funds	13,181	21,327	(8,146)	(61.8)	OTHER FUNDS: Fiscal Year 2002 payments for the self insurance premium and tort defense are over \$6 million greater than budgeted. The increase over the budgeted amount resulted from an actuarial study that concluded that the Department's equitable share of the 2001-03 Self-Insurance Liability Account funding is over \$14 million greater than the initial appropriation. The Department received a 2002 supplemental budget increase to fund the required amount for the biennium.	
Total All Funds	13,181	21,327	(8,146)	(61.8)		
405-V00 Department of Transportation - Public Transportation						

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	Biennium To Date Estimates	Biennium To Date Actuals	Amount (Over)/Under Estimate	Percent (Over)/Under Estimate	Comments
Other Funds	3,799	3,992	(193)	(5.1)	
Total All Funds	3,799	3,992	(193)	(5.1)	
Total FTEs	26.7	23.6	3.1	11.6	FTEs: A vacant position in the Modal Coordination program is the major source of the underexpenditure.
405-X00 Department of Transportation - Washington State Ferries					
Other Funds	121,361	115,170	6,191	5.1	OTHER FUNDS: Lower than expected expenditures for vessel fuel is the major component of the underexpenditure. In the 2002 supplemental budget, the Legislature reduced the appropriation for fuel to align it with the reduced biennial estimate.
Total All Funds	121,361	115,170	6,191	5.1	
Total FTEs	1,708.3	1,629.1	79.2	4.6	
405-Y00 Department of Transportation - Rail - Operating					
Other Funds	11,884	10,521	1,363	11.5	OTHER FUNDS: A lower than expected July 2001 payment to Amtrak for operation of state sponsored passenger rail service is the source of this underexpenditure.
Total All Funds	11,884	10,521	1,363	11.5	
Total FTEs	11.9	10.9	1.0	8.4	
405-Z00 Department of Transportation - Local Programs - Operating					
Other Funds	2,934	2,763	171	5.8	
Total All Funds	2,934	2,763	171	5.8	
Total FTEs	45.0	35.8	9.2	20.4	FTEs: Staff vacancies continue to account for most of this underexpenditure. The program is in the process of filling some of these positions.
408 Marine Employees' Commission					
Total FTEs	2.3	2.0	.3	13.0	FTEs: Savings of FTE resulted from cases being mediated and resolved before the need to go to hearing procedures.
411 Freight Mobility Strategic Investment Board					
Other Funds	230	175	55	23.9	OTHER FUNDS: Reduced spending resulted from lower than anticipated usage of interagency support, delayed billings from other state agencies, as well as management's decision to conserve/postpone travel expenditures.
Total All Funds	230	175	55	23.9	

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Education					
343 Higher Education Coordinating Board					
Other Funds	7,062	6,081	981	13.9	OTHER FUNDS: Official estimates do not include unanticipated receipts. Underexpenditure in the Federal Gear Up Program results from contractors spending less than allotted in the initial budget plan. Funds will be expended by the end of the grant period.
Total All Funds	110,754	113,878	(3,124)	(2.8)	
350 Superintendent of Public Instruction					
General Fund - State for Fiscal Year 2002	3,820,894	3,843,733	(22,839)	(0.6)	GENERAL FUND - STATE FOR FISCAL YEAR 2002: The over expenditure is attributable to higher than expected school district payments because of enrollment increases. The overexpenditure in school district payments has been remedied by the Legislature in the supplemental budget and this change will be reflected on next quarter's report.
Other Funds	542,989	467,318	75,671	13.9	
Total All Funds	4,363,883	4,311,051	52,832	1.2	OTHER FUNDS: The underexpenditure is caused by lower than expected grant payments to school districts and slower than expected startup in state administration and statewide programs. It is expected these payments will increase over the fiscal year to align with allotments.
Total FTEs	308.5	303.4	5.1	1.7	
351 State School For The Blind					
Other Funds	240	301	(61)	(25.4)	OTHER FUNDS: The overexpenditure resulted from unanticipated receipts that are not reflected in the official allotment. This will continue through the end of the first year.
Total All Funds	3,618	3,664	(46)	(1.3)	
354 Work Force Training and Education Coordinating Board					
General Fund - State for Fiscal Year 2002	1,302	976	326	25.0	GENERAL FUND - STATE FOR FISCAL YEAR 2002: The underexpenditure resulted from late billings of contracted services.
Other Funds	12,286	9,210	3,076	25.0	
Total All Funds	13,588	10,186	3,402	25.0	OTHER FUNDS: The underexpenditure resulted from late billings from sub-recipients.
375 Central Washington University					
Total FTEs	622.5	478.6	143.9	23.1	FTEs: The total number of actual expended FTEs were not transmitted to OFM. The problem has been fixed. A Journal Voucher is in process to correct OFM records to reflect actual expended FTEs. We do not anticipate this problem will occur again.

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377 Spokane Intercollegiate Research and Technology Institute					
General Fund - State for Fiscal Year 2002	1,140	975	165	14.5	GENERAL FUND - STATE FOR FISCAL YEAR 2002: The underexpenditure resulted from delayed receipts of personal service contract invoices and a vacant position which is expected to be filled within the next couple of weeks.
Total All Funds	1,140	975	165	14.5	
Total FTEs	15.0	12.2	2.8	18.7	FTEs: This underexpenditure is the result of a vacant position and an agency reorganization to better align with SIRT's mission.
387 Washington State Arts Commission					
General Fund - State for Fiscal Year 2002	2,640	2,160	480	18.2	The underexpenditure resulted from contracts encumbered or pending completion of contract process. Payments will be made by June 30.
Other Funds	548	488	60	10.9	OTHER FUNDS: The underexpenditure resulted from contracts encumbered or pending completion of contract process, with payments by June 30.
Total All Funds	3,188	2,648	540	16.9	
390 Washington State Historical Society					
Other Funds	592	839	(247)	(41.7)	Agency did not respond.
Total All Funds	2,748	2,918	(170)	(6.2)	
395 Eastern Washington State Historical Society					
Total FTEs	25.7	21.9	3.8	14.8	FTEs: Several of the positions authorized this biennium required unique qualifications and the recruitment period has been extensive. Two positions have been recruited and offers accepted, but commitments in the academic realm delay their employment until the June – July time frame.
699 Community and Technical College System					
Other Funds	6,695	3,988	2,707	40.4	OTHER FUNDS: Underexpenditures are attributable to lower than expected program expenditures on federal education grants, and it is expected that billings during the balance of the fiscal year will bring expenditures into balance with allotments.
Total All Funds	395,435	388,025	7,410	1.9	
All Other Expenditures					
010 Bond Retirement and Interest					
General Fund - State for Fiscal Year 2002	547,157	539,409	7,748	1.4	GENERAL FUND - STATE FOR FISCAL YEAR 2002: The

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Other Funds	221,208	210,667	10,541	4.8	underexpenditure resulted from lower debt service than anticipated. OTHER FUNDS: The underexpenditure resulted from underwriter's discounts and other expenses associated with bond sales being lower than originally estimated.
Total All Funds	768,365	750,076	18,289	2.4	